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Evaluation

Management response to the evaluation of UNDP inter-agency pooled financing services

Context and background

1. UNDP and the management of the Multi-Partner Trust Fund (MPTF) Office welcome the evaluation, recognizing that it was conducted at an opportune time, when both the United Nations and UNDP are undergoing a reform process linked to General Assembly resolution 72/279 on repositioning the United Nations development system. The Secretary General has highlighted that increasing donor funding through pooled funds, and the effectiveness of United Nations programming supported by pooled funds, are critical to supporting the implementation of the 2030 Agenda for Sustainable Development. The reform process has direct implications for the resident coordinator system and United Nations country teams, and on the role that the empowered resident coordinators will play vis-à-vis United Nations inter-agency pooled funding.

2. Inter-agency pooled financing constitutes one of the key streams of United Nations non-core funds. It is designed to support a clearly defined programmatic scope and results framework through contributions from multiple funders, held by a United Nations fund administrator, with fund allocations made by a United Nations-led steering committee. Once an allocation decision has been made, the money is passed through to the United Nations entity responsible for implementing a particular programme. Established in 2003 and hosted by UNDP, the MPTF Office is a centre of expertise that designs and administers the pooled financing mechanism for the United Nations system. The MPTF Office portfolio includes over 150 pooled funds that operate in a wide range of contexts and on different geopolitical scales – global, regional, national and subnational. The portfolio involves more than 50 participating organizations and over 100 contributors working in over 100 countries, with combined deposits of over $10 billion. The services provided by UNDP through the MPTF Office have not been independently evaluated previously.

3. The evaluation covered the period 2010-2017. The UNDP management response (see annex) encompasses practical, time-bound key actions that build on ongoing work, and designates the parties responsible for those actions.

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4. UNDP management recognizes that the evaluation relied on mixed methods and a variety of data sources, including desk review, financial portfolio and trend analysis, field visits to 19 countries, interviews and focus-group discussions with staff from United Nations agencies, donor representatives, non-United Nations organizations and key staff from the MPTF Office; and a client satisfaction survey.

Findings and conclusions

5. The management of UNDP and the MPTF Office welcome the evaluation and agree with its findings, conclusions and recommendations, which will be duly taken into account. In accordance with the evaluation policy, regular updates on the status of implementation of the management response will be made available publicly in the Evaluation Resource Centre.

6. UNDP and the MPTF Office management found the findings and conclusions of the evaluation encouraging and useful. UNDP appreciates in particular finding 5, which states that "[t]he administrative agent service administered by the MPTF Office is highly regarded by donors and agencies alike. The MPTF Office and its staff are praised for their client-focused professionalism and their support to the design of new funds. Donors and organizations recognize the value of work done by the Office to standardize the various agreements used for pooled financing, as well as their provision of standard financial reports…".[1]

7. The management of the MPTF Office is very pleased to note the evaluation's positive conclusion regarding the value of United Nations pooled funds (conclusion 1). The conclusion states that "pooled financing has become a well-established mechanism over the past decade", and "[i]ncreasing the amount of donor funding through pooled funds, and the effectiveness of United Nations programming supported by pooled funds, is critical to the Secretary-General's reform proposals and the implementation of the 2030 Agenda for Sustainable Development".

8. The management of UNDP and the MPTF Office appreciate the positive conclusion regarding the effectiveness and efficiency of the Office in providing pooled financing-related services to its partners (conclusion 2). In particular, the evaluation states that "the Multi-Partner Trust Fund Office is a system-wide mechanism that administers United Nations pooled funds. […] It is highly regarded by donors and agencies for its strong fund management capability, high credibility to collect and make known "best practices", setting standards for other agencies providing administrative agent services. It is recognized by most donors and participating organizations as the preferred choice for administrative agent."

9. The management of UNDP and the MPTF Office also welcome the conclusion that the firewall between its management as administrative agent, and UNDP as a participating United Nations organization, is working as it should.

10. The management of the MPTF Office supports the importance of high-quality fund design and results-based implementation to ensure strong, results-based management at the level of the fund. Within its mandated role, the MPTF Office has a robust fund design and appraisal process in place to ensure that funds are well designed before it accepts the administrative agent role, involving MPTF Office portfolio managers with broad and substantive results-based management experience. The management of the Office wishes to highlight, however, that under the administrative agent protocol, fund proponents such as resident coordinators and resident coordinators offices for country-level funds, and key or lead participating United Nations organizations for global-level funds, are responsible for using their expertise in programming substance and context to take the substantive lead in developing the theory of change and the results framework.

11. The management of the MPTF Office is committed to transparency and is pleased to note that information on all MPTF Office funds that are capitalized is available on the MPTF Office Gateway. The Office is committed to ensuring that the next generation Gateway ('Gateway 2.0') will be configured in such a way that information on fund and project-level results can be

[1] DP/2018/23, paragraph 30

better captured and presented, including linking United Nations financial flows to the sustainable development goals in MPTF Office fund- and project-level planning and reporting. The Office will explore other ways of expanding access to information on relevant new global United Nations pooled funds, and of enhancing communication through Gateway 2.0, including meeting International Aid Transparency Initiative standards.

12. UNDP management takes note of the conclusion in relation to its provision of managing agent services under humanitarian funds. UNDP management considers that certain findings regarding the managing agent services require greater contextualization as to why it has been challenging for UNDP to implement the required guidelines, which, as was rightly pointed out, did in the end cause delays.

13. UNDP management reiterates the importance attached to the role of UNDP as the managing agent of country-based pooled funds in the Central African Republic, the Democratic Republic of the Congo, South Sudan, and Sudan. UNDP management notes that an updated corporate division of labour between the Bureau for Management Services and the Crisis Response Unit was agreed and communicated organizationally as of November 2017.

14. UNDP organized a community of practice workshop in April 2018 as a continuation of the policy and operational support to country offices on how to perform the managing agent function. It provided participants with the new tools and knowledge on how to address specific operational and policy challenges in their country context with the expectation that the communities of practice would provide the avenue to establishing stronger support structures for the managing agent function. The outcome of the communities of practice has been further harmonization of the managing agent functions and a strengthened understanding of how to apply institutional requirements and tools in a managing agent unit context and prepare unit teams to address future challenges. The implementation of these tools, guidelines and templates will continue with the Bureau for Management Services and the Crisis Response Unit as client managers in frequent contact with country offices to provide the support and guidance required.

15. UNDP is pleased to advise the Executive Board that updated guidelines and the responsible party agreement for the managing agent function under humanitarian funds were launched globally in April 2018, and the programme and operations policies and procedures have been updated accordingly. The standard template for the responsible party agreement for country-based pooled funds is now available in English and French. That template is applicable only to project activities where UNDP serves as managing agent. The responsible party agreement replaces the previously used project partnership agreement. An annotated version of the responsible party agreement was developed to clarify some of the provisions. All versions of the agreement, including the annotated version, are available in the programme and operations policies and procedures.

16. A new standard operating procedure regarding the clearance of country-based operational manuals has been launched. These manuals define in some detail the roles and responsibilities of UNDP as managing agent, which in turn affect the accountability of the organization. To ensure full support to country offices in reviewing this document, the standard operating procedure was developed to create direct lines with managing agent focal points at headquarters for institutional compliance support: the Crisis Response Unit leads on the strategic positioning and coordination of policy and guidance on the managing agent function ,with a particular focus on the overall coordination with the Office for the Coordination of Humanitarian Affairs, while the Bureau for Management Services leads on the operational aspects of the managing agent function to support full implementation of the UNDP guidelines. The latter includes clearance of country-specific, country-based pooled funds operations manuals, and advisory support on issues such as the responsible party agreement, the Harmonized Approach to Cash Transfers (HACT) framework and 'HACT SharePoint', asset management, and legal matters. UNDP management is confident that these new tools will further harmonize its implementation approaches with respect to the managing agent function.

17. UNDP management takes note of the conclusion regarding fund closure, and will continue efforts to close projects where UNDP acts as a participating United Nations organization for funds provided by the MPTF Office, and in particular for countries where it acts as managing agent for country-based pooled funds.

18. The management of the MPTF Office recognizes the value of formalizing its engagement with partner United Nations organizations, donor representatives, and other relevant stakeholders, to meet on at least an annual basis to review progress and discuss trends in global financing and strategies on the way forward. The Office particularly looks forward to establishing such a multi-stakeholder committee, details of which will be developed and agreed over the coming months.

19. Recommendations point to required evolution in the way United Nations pooled funds are designed and managed in order to ensure that both the financing instrument and the MPTF Office can deliver optimally on the high demand and expectations. The management of the Office and UNDP are supportive of those recommendations, and would like to clarify that – given the multi-stakeholder nature of pooled financing mechanisms – a full and successful implementation of all recommendations will require the support of the United Nations Development Group (UNDG) and participating United Nations organizations.

Annex. Key recommendations and management response

Evaluation recommendation 1.
UNDP should initiate a dialogue with the United Nations Development Group to increase transparency in fund utilization further down the results delivery chain, and to demonstrate a clear United Nations comparative advantage and value for money, enhanced by long-term country presence as a trusted partner with government and the international community. To contribute to that effort, the MPTF Office should refine its financial and narrative reporting framework and guidelines for participating United Nations organizations. This will increase donor confidence, help mobilize resources, and contribute to the Secretary General's vision and reform agenda, including by doubling pooled financing over the next four years.

Management response:
UNDP and the MPTF Office agree with this recommendation and appreciate that the evaluation recognized of the important place that United Nations pooled financing has come to occupy over the past decade within United Nations financing instruments and, related to that, of the importance of further increasing the effectiveness and value for money of United Nations programming supported by pooled funds.

The December 2017 Secretary General's report on the repositioning of the United Nations development system and the related General Assembly resolution 72/L.52 point to the rapidly changing environment within which pooled funds are being designed and administered. Existing UNDG agreements related to pooled funds may need to evolve so as to enable the United Nations to meet its commitments in accordance with the proposed funding compact, including in terms of (a) annual reporting on system-wide support to the sustainable development goals and system-wide results; and (b) compliance with the highest international transparency standards on all financial information. Within existing UNDG inter-agency structures, UNDP will explore opportunities to contribute to enhanced transparency in fund utilization further down the results delivery chain of United Nations pooled funds.

Within its current UNDG agreements on pooled funds, the MPTF Office can already commit to (a) mainstreaming the proposed United Nations data standard on linking its financial flows to the sustainable development goals in MPTF Office fund- and project-level planning, and reporting; (b) configuring the next generation Gateway (Gateway 2.0) in such a way that information on fund results (outcomes and outputs, planned and delivered) can be better captured and presented; and (c) improving the traceability of United Nations pooled funds resources by enhancing the quality of the data compared to what is already being published through the International Aid Transparency Initiative (IATI). In addition, the MPTF Office will continue to share its acquired knowledge in this area with fund steering committees and fund secretariats.

Further, the MPTF Office is ready to prepare, in consultation with participating United Nations organizations, a proposal for a refined financial and narrative reporting framework for discussion within the UNDG, and – if that is accepted – support the development of appropriate United Nations guidance. As part of the refinement, the Office is ready to advocate for a harmonized UNDG standard for more frequent reporting on all contributions passed through United Nations pooled funds. The Office already has all the technical and support systems ('UNEX') in place for United Nations organizations to report expenditures quarterly on an unofficial basis, with dedicated staff capacity available to provide assistance.

Key action(s)	Time frame	Responsible unit(s)	Tracking[2]	
			Comments	Status
1.1 Building on the ongoing support to UNDG in publishing United Nations development data through IATI, UNDP will offer	June 2019	Bureau for Policy and Programme Support/Development Impact Group		

[2] Implementation status is tracked in the Evaluation Resource Centre.

advisory support to UNDG to enhance transparency in fund utilization further down the results delivery chain of United Nations pooled funds.				
1.2 Mainstream the proposed United Nations data standard on linking United Nations financial flows to the sustainable development goals in MPTF Office fund- and project-level planning and reporting.	Planning: December 2019 Reporting: December 2020	MPTF Office	Planning: within 12 months after United Nations agreement on data standard. Reporting: within 24 months after United Nations agreement on data standard	
1.3 Configure the next generation Gateway (Gateway 2.0) in such a way that information on fund- and project-level results (outcomes and outputs, planned and delivered) can be far better captured and presented.	Second half 2019	MPTF Office	Defining the specifications (December 2018) followed by building the software and going live in Gateway 2.0	
1.4 Ensure the traceability of resources that pass through United Nations pooled funds by (a) annually publishing pooled fund data through IATI, with duly populated IATI fields for contributors and participating United Nations organization projects; and (b) inclusion of IATI fields, where appropriate, in contribution agreements and transfer notifications.	(a) Q3 2019 (b) by 1 January 2019	MPTF Office	Q3 2019 is the normal timeframe for publishing the data on 2018 aid flows.	
1.5 Prepare a proposal for a refined financial and narrative reporting framework for discussion within relevant UNDG working group.	November 2019	MPTF Office	This will need to be included in the UNDG workplan.	
Evaluation recommendation 2. UNDP should advocate for a much stronger administrative agent role in monitoring the fulfilment of United Nations Development Group quality standards by the respective steering committees and participating United Nations organizations. The administrative agent should be charged not only with supporting the design of funds and programmes, but also monitoring and supporting organizational quality in implementation. The MPTF Office should require that				

all fund terms of reference include a clear theory of change and results framework as part of fund design to structure reporting. The Office should engage with the participating United Nations organizations of each fund and provide support and quality assurance regarding compliance with the terms of reference, confirmed in the administrative agent's written acceptance of the fund.

Management response:

UNDP and the MPTF Office agree with this recommendation, noting that full implementation is beyond their remit. Management appreciates that the evaluation recognized of the important place that high-quality fund design and results-based implementation play in ensuring strong, results-based management at the level of the fund.

The administrative agent role is defined in the protocol and standard legal agreements signed between the administrative agent and fund proponents. Given the firewall between the administrative agent and the participating United Nations organizations, any "support and quality assurance role" that goes beyond what is in the current administrative agent protocol-mandated tasks will need to be agreed to by the UNDG. The December 2017 Secretary General's report on the repositioning of the United Nations development and the related General Assembly resolution A/72/L.52 point to the rapidly changing United Nations environment within which United Nations pooled funds are being designed and administered, including the expanded authority for the resident coordinator to ensure alignment of inter-agency pooled funding for development with national development needs and the United Nations Development Assistance Framework.

UNDP will present a discussion document to the UNDG on the issue of approaches to strengthening quality in design and results frameworks in a United Nations pooled-fund context.

Within its current mandated role, the MPTF Office already has a robust fund design and appraisal process in place to ensure that funds are well designed before it accepts the administrative agent role, involving MPTF Office portfolio managers with broad and substantive results-based management experience. However, fund proponents such as the resident coordinators and resident coordinators' offices for country-level funds, and the key/lead participating United Nations organizations for global-level funds, are responsible for using their expertise in programming substance and context to take the substantive lead in developing the theory of change and the results framework.

Similarly, during fund implementation, the steering committees and technical secretariats take the lead in the substantive monitoring of fund performance. The enhanced tools that the MPTF Office is putting in place through Gateway 2.0 should support them in their role. The MPTF Office stands ready to continue to engage and share its acquired knowledge with fund steering committees and fund secretariats in connection with this topic.

As a very active member in several relevant United Nations inter-agency mechanisms, the MPTF Office has been (co-) leading the work streams that ensure that UNDG has quality standards in place, including that UNDG legal agreements and guidance are solid and updated as required, that training is provided to all relevant stakeholders, and that United Nations financial data standards are being introduced. Work in this area will be continued.

2.1 UNDP will present a discussion document to the UNDG on possible approaches/ tools/templates to strengthen quality standards in joint programme design and results frameworks.	End 2019	Bureau for Policy and Programme Support/Development Impact Group	This will need to be included in the UNDG workplan.	
2.2 Review and, if necessary, update the MPTF Office fund proposal appraisal checklist to ensure a strong quality check on	September 2018.	MPTF Office	Link this with key action 9.1 under recommendation 9.	

the fund design process, and notably in terms of a clear theory of change and results framework.				
2.3 Configure the next generation Gateway (Gateway 2.0) in such a way that information on fund- and project-level results (outcomes and outputs, planned and delivered) can be far better captured and presented.	Second half 2019	MPTF Office	Defining the specifications (December 2018), followed by building the software and going live in Gateway 2.0	
Evaluation recommendation 3. UNDP may consider initiating a dialogue with the United Nations Development Group for the revision of its policy and documents to properly reflect the role of the managing agent by indicating that its accountability is limited to financial and project management issues, while programmatic accountability lies with the responsible project authority (steering committee or humanitarian coordinator) and the respective non-governmental organization.				
Management response: UNDP management agrees with this recommendation, noting that it cannot be fully responsible for implementation. Based on the experience with the updated guidelines and Responsible Party Agreement for the managing agent function under Humanitarian Fund, UNDP will consider initiating a dialogue with UNDG for the revision of UNDG policy and documents to reflect the role of the managing agent by indicating that managing agent accountability is limited to financial and project management issues, while programmatic accountability lies with the responsible project authority (steering committee or humanitarian coordinator) and the respective non-governmental organization.				
3.1 Based on the first year of experience with the updated guidelines and Responsible Party Agreement for the managing agent function under humanitarian funds, analyse the desirability (and possible time frame) of taking the issue of managing agent accountability to the UNDG.	June 2019	Bureau for Management Services and Crisis Response Unit, in consultation with MPTF Office		
Evaluation recommendation 4. UNDP needs to fast-track the implementation of its updated guidelines and responsible party agreement for the managing agent function under humanitarian funds (and update programme and operations procedures) to reflect the special dispensation required for provision of such services.				

Management response:
UNDP management agrees with this recommendation and would like to highlight that its continuous efforts to harmonize its implementation approaches on the managing agent function have led to the development of a number of tools and a community of practice between headquarters and national focal points.

The first tool is the responsible party agreement, which was launched globally in 17 April 2018, and the programme and operations procedures were updated accordingly. The standard template for the responsible party agreement for country-based pooled funds, now available in English and French, will be applicable only to project activities where UNDP serves as the managing agent. Due to the nature of allocation rounds, and based upon key advice from in-country managing agent unit team leaders, some countries may need a slightly longer time frame to implement the responsible party agreement.

Second, a new standard operating procedure has been launched concerning the clearance of country-based operational manuals. These manuals define in some detail the roles and responsibilities of UNDP as managing agent, which in turn affects the accountability of the organization.

UNDP also organized a community of practice workshop in April 2018 as a continuation of its policy and operational support to Country Offices on how to manage the managing agent function.

4.1 Closely monitor implementation of updated guidelines and responsible party agreement for the managing agent function under humanitarian funds and promptly address any issues that may arise.	December 2019	Crisis Response Unit and Bureau for Management Services		

Evaluation recommendation 5.
The MPTF Office should assess the non-United Nations participating organization pilot for direct access to United Nations pooled funds by non-governmental organizations, and should propose necessary adjustments to United Nations Development Group guidance (including the preparation of a revised standard administrative arrangements and memorandum of understanding for such modality), so that they can be rolled out as an option for other funds (particularly humanitarian and transition funds) where relevant.

Manageme..t response:
The management of the MPTF Office agrees with this recommendation, noting that the Office cannot be responsible for full implementation. The Office is assessing the non-U: :d Nations participating organization pilot for direct access to United Nations pooled funds by non-governmental organizations and is updating its internal policies and procedures based on the lessons learned. Based on the experience of the MPTF Office to date, the inclusion of a non-United Nations participating organization in a given fund can be accommodated with only minor changes in the standard legal agreements (memorandum of understanding and standard administrative arrangement) of an MPTF Office-administered fund. In line with existing UNDG procedures, the MPTF Office will, as needed, propose adjustment or exception in the UNDG legal agreements to the relevant United Nations pooled fund oversight body for endorsement.

5.1 Complete the assessment of the non-United Nations participating organization pilot.	December 2018	MPTF Office		
5.2 Finalize updated MPTF Office internal policies and procedures for	December 2018	MPTF Office		

non-United Nations participating organization.				
5.3 Submit proposal to the UNDG Fiduciary Management Oversight Group for its review and approval on the required minor adjustments to the UNDG legal agreements and procedures for those UNDG funds wishing to use this as an option.	December 2018	MPTF Office		
Evaluation recommendation 6. The MPTF Office ought to make information on new funds available to all interested parties. The Office should act to ensure that any potential participating organization could become aware of new opportunities, by providing that information on the Gateway. Furthermore, the Office should encourage resident coordinators to make such information available and to actively brief the country teams about new funds under discussion or agreed, without implying that everyone will necessarily have a "share".				
Management response: The management of the MPTFO Office agrees with this recommendation, noting that the Office cannot be fully responsible for implementation. Information on all MPTFO Office funds that are capitalized is available on the MPTF Office Gateway from the moment of establishment, and the MPTFO Office annual report includes information on all ongoing Office-administered funds, including the non-capitalized ones. The MPTF Office will explore ways in which it can make information on relevant new global United Nations pooled funds available to potential participating organizations earlier, benefiting as well from the introduction of Gateway 2.0, which will have enhanced communication features. For new global funds, the fund proponents (lead United Nations agencies and/or the United Nations Secretariat for initiatives of the Secretary General) are in the lead for determining issues such as participating organizations. The MPTF Office will therefore only be able to share information officially once it has formally accepted to set up a new fund based on agreed terms of reference. For country-level funds, the role in briefing the United Nations country teams, including non-resident agencies, will need to be played by the resident coordinator, who has been given the expanded authority of ensuring the alignment of inter-agency pooled funding for development.				
6.1 Configure the next generation of Gateway (Gateway 2.0) in such a way that information on pipeline and newly approved funds becomes more easily accessible to all interested parties.	Second half 2019	MPTF Office	Defining the specifications (December 2018), followed by building the software and going live in Gateway 2.0	
Evaluation recommendation 7. UNDP, as a participating United Nations organization, should increase its efforts to close the backlog of old project allocations that are essentially concluded but not yet financially closed, particularly in the four countries where it is managing agent to country-based pooled funds.				
Management response: UNDP management agrees with this recommendation and will continue its efforts to close projects where UNDP acts as participating United Nations organization for funds provided by the MPTF Office, particularly for countries where it acts as managing agent to country-based pooled funds.				
7.1 Provide required support and oversight to selected country	December 2018	The Regional Bureau for Africa and the Regional		

offices, so that they will financially close UNDP projects with an operational end date before 2014 that were funded by United Nations pooled fund allocations, by the end of 2018.		Bureau for the Arab States, in consultation with the Bureau for Management Services/ Office of Financial Resources Management and UNDP country offices in the Central African Republic, the Democratic Republic of the Congo, South Sudan and Sudan		
Evaluation recommendation 8. The MPTF Office should initiate a process for establishing a multi-stakeholder steering committee, including partner United Nations organizations and donor representatives, that meets at least on an annual basis to review progress and discuss trends in global financing and strategies on the way forward. Such a mechanism will strengthen partner engagement and reinforce the confidence of donors and partner organizations in the mechanism and its use.				
Management response: The management of the MPTF Office agrees with the proposal of establishing a multi-stakeholder steering committee made up of partner United Nations organizations, donor representatives and other relevant stakeholders that will meet on an annual basis. Further details of the terms of reference and composition of the committee will be worked out in the coming months.				
8.1 Develop draft proposal for the proposed steering committee, outlining its responsibilities and composition and its relationship to other multi-stakeholder mechanisms, combined with a proposal for a first annual meeting.	October 2018	MPTF Office in consultation with the UNDP Executive Office and Directorate of the Bureau for Management Services		
8.2 Obtain inputs from various stakeholders on the draft proposal and finalize it accordingly.	November 2018	MPTF Office in consultation with the UNDP Executive Office and Directorate of the Bureau for Management Services		
8.3 Hold first annual meeting.	January 2019	MPTF Office in consultation with the UNDP Executive Office and Directorate of the Bureau for Management Services		

Evaluation recommendation 9. The MPTF Office should develop guidelines and procedures to ensure that considerations related to gender equality and empowerment are reviewed for 'quality at entry' and incorporated into fund design, appraisal and allocation processes.				
Management response: The management of the MPTF Office agrees with this recommendation, noting that the Office cannot be fully responsible for implementation. The Office can verify if relevant existing United Nations guidelines and criteria on gender equality and empowerment have been duly taken into account in the fund design process. Further, through the mainstreaming of the proposed data standard on linking United Nations financial flows to the sustainable development goals in MPTF Office fund- and project-level planning and reporting, fund interventions with relevance to sustainable development goals targets concerning gender equality and empowerment can be more easily traced in future. Procedures for fund allocation decisions are normally included in the fund operational manual, the preparation of which is the responsibility of the respective fund secretariat. Actual fund allocation decisions are again the responsibility of the steering committee and the fund secretariat. Only in a few cases does the MPTF Office actually host a fund secretariat.				
9.1 Update fund proposal appraisal checklist to include a point to confirm that relevant United Nations guidance on gender equality and empowerment has been taken into account.	September 2018	MPTF Office	Link this with key action 2.1 under recommendation 2.	
9.2 Share with MPTF Office an overview of relevant United Nations guidelines and criteria related to gender equality and empowerment, as it relates to the sustainable development goals and targets.	September 2018	Bureau for Policy and Programme Support, Gender Unit		
9.3 Mainstream the proposed United Nations data standard on linking United Nations financial flows to the sustainable development goals in MPTF Office fund- and project-level planning and reporting.	Planning: December 2019 Reporting: December 2020	MPTF Office	Planning: within 12 months after United Nations agreement on data standard Reporting: within 24 months after United Nations agreement on data standard	